

HOUSE No. 2366

By Ms. Gobi of Spencer (by request), petition of Michael Leonard
relative to the taxation and classification of recreational land. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT RELATIVE TO CLASSIFICATION AND TAXATION OF RECREATIONAL
LAND.

*Be it enacted by the Senate and House of Representatives in General
Court assembled, and by the authority of the same, as follows:*

- 1 Section 4 of Chapter 61B of the General Laws is hereby
- 2 amended by inserting at the end thereof, the following:
- 3 No assessments shall be imposed for a change in classification
- 4 to Chapter 61 or Chapter 61A of the Massachusetts General Laws